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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 30th September, 2021.

Notification No. 10/2021-State Tax (Rate)

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No.(GHN-73)GST-2021/S.9(3)(16)TH:- In exercise of the powers conferred by sub-section (3) of section 9 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-33) GST-2017/S.9(3)(1)-TH dated the 30th June, 2017 being Notification No. 4/2017-State Tax (Rate), namely:-

In the said notification, in the Table, after S. No. 3 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"3A.	33012400, 33012510, 33012520, 33012530, 33012540	Following essential oils other than those of citrus fruit namely:- a. Of peppermint (<i>Mentha piperita</i>); b. Of other mints: Spearmint oil (<i>ex-mentha spicata</i>), Water mint-oil (<i>ex-mentha aquatic</i>), Horsemint oil (<i>ex-mentha sylvestries</i>), Bergament oil (<i>ex-mentha citrate</i>).	Any Unregistered Person	Any Registered Person.";
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2. This notification shall come into force on the 1st day of October, 2021.

By order and in the name of the Governor of Gujarat,

J. B. PATEL,

Deputy Secretary to Government.

